

CALIFORNIA STATE BOARD OF EQUALIZATION
Sales & Use Tax Division – Ventura District Office
Student Intern/Unpaid Position

JOB TITLE: Student Intern Tax Auditor

JOB REQUIREMENTS: Knowledge of:

- Board of Equalization's organization policies, processes and goals
- Importance of presenting a good public image
- Basic knowledge of standard business office procedures and operations, as well as filing systems and operation of standard office machines
- Departmental administrative policies, rules and regulations
- Sales and Use Tax Law and other laws administered by the Board
- Accounting and auditing principles and standards
- Audit techniques and recommended audit policies and procedures

ABILITY TO:

- Apply above listed knowledge effectively
- Learn, interpret and correctly apply basic provisions of the laws, rules and regulations administered by the Board
- Correctly and expeditiously apply general accounting and auditing principles and procedures
- Maintain confidentiality of information and records
- Analyze data and draw sound conclusions
- Utilize reference material and find solutions
- Promptly and effectively prepare clear, concise and accurate audit reports
- Create and maintain cooperative working relationships
- Communicate effectively
- Transport materials up to 30 pounds
- Travel to and work at assigned field sites up to 50% of the time
- Proficient in using a personal computer, including various software package such as word processing, spreadsheets and relational database programs for report writing, data analysis and presentations
- Adjust to changing assignments and priorities
- Work in a high rise building
- Monitor, input and retrieve information from BOE's network and information systems

DESIRABLE QUALIFICATIONS:

- Strong oral and written communication skills
- Interest in tax auditing work
- Seniors and juniors intending to graduate with 1) an accounting degree or 2) business related degree which includes the minimum course equivalent of 19 semester units, 16 units of which must have been professional accounting courses given by a collegiate-grade residence institution including courses in elementary and intermediate or advanced accounting, auditing and cost accounting, and three semester units of business law.

SUMMER/FALL SEMESTERS: July through December; Flexible hours based upon students schedule (20 hours per week).

NUMBER OF POSITIONS: Three (3)

STATEMENT OF DUTIES: Under close supervision and in a learner capacity, the Student Intern will be responsible for a wide variety of technical support duties. On-the-job training and observation will be used to reinforce understanding and application of various work procedures. This includes, but is not limited to assisting lead auditors in the performance of tax audits, examination of records, operational audits, regulatory compliance and investigations; attending short training sessions and/or observing procedures to enhance understanding and application of tax auditing work; performing audit procedures; documenting work with proper audit work paper technique; preparing appropriate reports; meeting and discussing findings with taxpayers and the ability to travel to field sites up to 50% of the time

SUPERVISION RECEIVED: Direct supervision from the District Principal Auditor.

SUPERVISION EXERCISED: None.

TYPICAL WORKING CONDITIONS: State building is an enclosed office area with modular furniture in a smoke-free environment.

ESSENTIAL FUNCTIONS:

Candidate must be able to perform the following essential job functions with or without reasonable accommodation:

Essential Job Functions

75% - Basic Auditing: Assist in conducting audits of low to moderate difficulty

- Assist in making preliminary preparations such as reviewing the prior audit, understanding laws, rules or procedures pertinent to the assignment, developing the audit program making audit appointments
- Assist in performing audit procedures, such as observing taxpayer operations, evaluating internal control and risk examining books records, use of sampling techniques, conduct specialized tests; verifying supporting detail, scheduling audit findings and preparing verification comments.

Marginal Job Functions

25% - General Support and Other Duties as required: Act as general support for the Audit Team including:

- Scanning/copying documents; accounting for work hours and status reports
- Perform basic research on tax law, audit procedures and background on taxpayer businesses; writing letters to respond to taxpayer inquiries
- Attend training sessions, meetings and appeal conferences
- Understanding and performing tax regulatory compliance functions

Please email your resume to: carmen.garcia@boe.ca.gov

Or US mail to:

Ms. Carmen Garcia Board of Equalization
Internship Coordinator
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